

Abstract of the Disclosure

**FOCUSED ION BEAM TREATMENT METHOD AND SEMICONDUCTOR
DEVICE SUITABLE FOR ITS IMPLEMENTATION**

A buried oxide layer of an SOI substrate beneath a structure electrically isolated from the rest of a semiconductor device is made to break down so as to open a bias path for the substrate through the structure. It then suffices to connect the electrical ground of the semiconductor device to this bias path so that the ions flow away into the substrate during a focused ion beam treatment of the semiconductor device.